



U.S. Department of Justice

United States Attorney
Southern District of New York

The Silvio J. Mollo Building
One Saint Andrew's Plaza
New York, New York 10007

February 9, 2018

Greg Bruch
Bruch Hanna
1099 New York Ave., NW, Ste. 500
Washington, DC 20001

Nelson Boxer/Amy Lester
Petrillo Klein & Boxer LLP
655 Third Avenue, 22nd Floor
New York, NY 10017

Re:United States v. David Middendorf, et al., 18 Cr. 36 (JPO)

Dear Counsel:

This letter provides supplemental discovery pursuant to Rule 16(a) of the Federal Rules of Criminal Procedure ("Fed. R. Crim. P."). Based on your request for discovery in this case, I have enclosed (i) a copy of the cellular telephone belonging to David Middendorf; and (ii) copies of the following materials, all of which constitute "Confidential Material" pursuant to the protective order entered in this case:

- The following search warrants and affidavits:
 - 17 Mag 5462 (Email accounts belonging to Jeffrey Wada, Cynthia Holder and Brian Sweet) [SDNY-00000001-SDNY-00000042];
 - 17 Mag 6471 (Cellphones and other devices belonging to David Middendorf, Thomas Whittle, David Britt, Brian Sweet, Cynthia Holder and Scott Marcello) [SDNY-00000043-SDNY-00000085];
 - 18 Mag 14 (Cellphone belonging to Jeffrey Wada) [SDNY-00000086-SDNY-00000124];
 - H17-1359 (Residence of Cynthia Holder) (with inventory) [SDNY-00000125-SDNY-00000158];
- Emails obtained pursuant to the above referenced search warrants for accounts belonging to Jeffrey Wada, Cynthia Holder, and Brian Sweet [SDNY-R-00225606 - SDNY-R-00231524];
- Text messages obtained pursuant to the above referenced search warrants for cellphones and other devices belonging to David Middendorf, Thomas Whittle, David Britt, Brian Sweet, Cynthia Holder and Scott Marcello [SDNY-00000159-SDNY-00000168];

- Documents produced by Brian Sweet [SDNY-00000169-SDNY-00000210 and SWEET_0000737-SWEET_001563];
- Documents produced by Joe Lynch [SDNY-00000211-SDNY-00000214];
- Documents produced by the SEC, consisting of:
 - Internal SEC documents [SDNY-00000215 -00000242 and SDNY-00029535-SDNY-00029536]
 - Phone records obtained by the SEC from third party providers [SDNY-00000243-00000246]
- Subscriber information for the following email accounts:
 - bsweet@harvestfresno.org [SDNY-00000247 - SDNY-00000249];
 - Bsweet002@yahoo.com [SDNY-00000250 - SDNY-00000251];
 - Cholder@aol.com [SDNY-00000252- SDNY-00000258];
 - dtsai@gmail.com [SDNY-00000259 - SDNY-00000261];
 - focusdwk@yahoo.com [SDNY-00000262- SDNY-00000263];
 - gradypeeler@gmail.com [SDNY-00000264-00000266];
 - grady@peelerfamily.com [SDNY-00000267 - SDNY-00000269];
 - Jeff.wada@gmail.com [SDNY-00000270- SDNY-00000272];
 - Jungman025@yahoo.com [SDNY-00000273-SDNY-00000274];
 - Pijush76@gmail.com [SDNY-00000275];
 - Wakinsvol@me.com [SDNY-00000276-SDNY-00000277]
- Bank and other financial records produced by the following entities:
 - Experian [SDNY-00000278- SDNY-00000299];
 - Fidelity [SDNY-00000300 SDNY-00000345];
 - HSBC [SDNY-00000346-00000351];
 - JP Morgan Chase [SDNY-00000352-00000519];
 - Quickenloans [SDNY-00000520-00000527];
 - Wells Fargo [SDNY-00000528-00003261]
- Subscriber Information and/or toll records from the following service providers:
 - AT&T [SDNY-00003262-SDNY-00022493 and SDNY-00022870- SDNY-00029217];
 - Frontier [SDNY-00022494-SDNY-00022854];
 - Sprint [SDNY-00022855-SDNY-00022869];
 - Verizon [SDNY-00029218- SDNY-00029534]
- Documents produced by the PCAOB, as described in further detail in attachment A to this letter [SDNY-R-00231525 - SDNY-R-00236704];
- Documents produced by KPMG, as described in further detail in attachment B to this letter [SDNY-R-00000001 - SDNY-R-00225605];

Nothing in this letter should be construed as a modification to the Government's requests for discovery from the defendant or any other information set forth in the Government's previous discovery letter. The Government recognizes that its obligation to provide discovery is of a continuing nature, and the Government will supplement this response if it obtains additional evidence and materials.

Very truly yours,

GEOFFREY S. BERMAN
United States Attorney

by: _____/s
Jessica Greenwood/Amanda Kramer/
Rebecca Mermelstein
Assistant United States Attorneys
(212) 637-1090/2478/2360

Attachment A¹

PCAOB Bates Number	Description
PCAOB-00000001 – PCAOB-00000012	Interview memoranda summarizing our conversations with Cindy Holder and/or her lawyer, Norman Bloch (with attorney work-product redacted)
PCAOB-00000013 – PCAOB-00000066	Emails obtained from Jeffrey Wada's PCAOB email account regarding Mr. Wada's promotion and advancement at PCAOB
PCAOB-00000067 – PCAOB-00000110	Emails obtained from Jeffrey Wada's PCAOB email account regarding Mr. Wada's interest in purchasing a new home
PCAOB-00000111 – PCAOB-00000278	Cindy Holder's PCAOB personnel file and selected quarterly and annual performance reviews (with social security numbers redacted)
PCAOB-00000279 – PCAOB-00000432	Brian Sweet's PCAOB personnel file and selected quarterly and annual performance reviews (with social security numbers and bank account information redacted)
PCAOB-00000433 – PCAOB-00000615	Jeffrey Wada's PCAOB personnel file and selected quarterly and annual performance reviews (with social security numbers redacted)
PCAOB-KPMG-000001 – PCAOB-KPMG-000003	A file listing all of the Banking Inspection Group (BIG) team members currently staffed on KPMG inspections in 2015 and 2016.
PCAOB-KPMG-000004	A file listing all of the Banking Inspection Group (BIG) team members that are currently staffed on KPMG inspections in 2017.
PCAOB-KPMG-000005 – PCAOB-KPMG-000068	Core ethics training materials regarding confidentiality from our Ethics office and from our Division of Registration and Inspections
PCAOB-KPMG-000069 – PCAOB-KPMG-000419	<p>1) Summaries of all Ethics trainings and certifications for Brian Sweet, Cindy Holder and Jeff Wada (Documents BS Ethics, CH Ethics, JW Ethics)</p> <p>2) Brian Sweet: All e-mails and other documents re: Brian Sweet's certifications and trainings with respect to Ethics.</p> <p>3) Cindy Holder: All e-mails and other documents re: Cindy Holder's certifications and trainings with respect to Ethics.</p> <p>4) Jeff Wada: All e-mails and other documents re: Jeff Wada's certifications and trainings with respect to Ethics.</p> <p>5) AIT: Agendas and Attendance for Annual Inspections Training (AIT) 2012-2016 and chart showing attendance at AIT from 2009-2016</p> <p>6) Annual Messages: 2012-2017 Annual Messages From Ethics Officer, HR Director and IOPA Director</p> <p>7) 2011 Inspections Training: 12/13/11 Inspections training webinar – script and confirmation of attendance</p>

¹ The descriptions included in Attachments A and B are the descriptions provided by the producing party, and accordingly, correspond to the bates numbers used by the producing party. Both the producing party's bates numbers and the SDNY's bates numbers are included in the metadata for the enclosed production and the data can be accessed utilizing either bates number.

	<p>8) Ethics Road Show training Nov. 2012- Jan. 2013: Proof of attendance for in-person training in Irvine and San Mateo, and webinar make-up session. Training was focused on FCPA and Conflicts of Interest. [Slide show not included because topics not relevant to this investigation.]</p> <p>9) New Hire Orientation Slides: Versions of orientation materials from 2004 (Wada), 2009 (Sweet) and 2011 (Holder).</p> <p>10) A Video Reminder to Complete Your Annual Ethics Filings by Tuesday, May 1: E-mail from Ethics Officer to PCAOB-All including video from Second City on the importance of Ethics Codes (rights to review videos terminated at end of 2012)</p> <p>11) Confidentiality Obligations: E-mail from Ethics Officer to PCAOB-All emphasizing confidentiality obligations and including video "Loose Lips" from Second City (rights to review videos terminated at end of 2012).</p> <p>12) 7/31/08 Ethics Guidelines and Post-Employment Obligations and Post-PCAOB Employment Activities: Version of Post-Employment guidance that was posted on PCAOB Intranet from 7/31/08 until replaced by current guidance on 4/25/17.</p> <p>13) Ethics Reminders 081816.pdf: Document currently on PCAOB Intranet Ethics page that was inadvertently omitted from prior production by Ethics Office.</p> <p>14) 9/14/06 Memorandum entitled "Our Confidentiality Obligations" and cover e-mail from</p>
PCAOB-KPMG-000420 – PCAOB-KPMG-000426	Ethics Office emails re: Cindy Holder
PCAOB-KPMG-000443	Phone logs from Jeff Wada's desk phone from October 18, 2016 through March 9, 2017
PCAOB-KPMG-000444 - PCAOB-KPMG-000445	A table showing civil monetary penalties imposed for deficiencies that were discovered through inspections
PCAOB-KPMG-000446 - PCAOB-KPMG-000492	Screen captures of the PCAOB ethics intranet page, and documents contained on those pages, at various points in time ²
PCAOB-KPMG-000493 - PCAOB-KPMG-000494	Screen captures of the Microsoft Outlook invitation for the exit interviews of Brian Sweet and Cindy Holder
PCAOB-KPMG-000524 – PCAOB-KPMG-000556	The practice office notifications for inspection year 2015 and inspection year 2016
PCAOB-KPMG-000557 – PCAOB-KPMG-000585	
PCAOB-KPMG-000586 - PCAOB-KPMG-002242	The Inspection Summary Memoranda for inspection year 2015 and inspection year 2016
PCAOB-KPMG-002243 - PCAOB-KPMG-003994	

² Attachment C to this letter identifies the changes made to each iteration of the ethics intranet page.

PCAOB-KPMG-004181 – PCAOB-KPMG-004329	
PCAOB-KPMG-004330 - PCAOB-KPMG-004537	The confidential and non-confidential versions of the KPMG annual inspection reports for inspection year 2014 and inspection year 2015
PCAOB-KPMG-003995 - PCAOB-KPMG-004163	
PCAOB-KPMG-004164 - PCAOB-KPMG-004180	Certain documents related to the PCAOB's selection of the Ambac engagement for inspection in 2016
PCAOB-KPMG-004538 - PCAOB-KPMG-004946	Emails received by or sent from PCAOB ethics staff regarding Brian Sweet, Cindy Holder, and Jeff Wada
PCAOB-KPMG-004538 - PCAOB-KPMG-004946	Native version of the emails produced on January 2, 2018: (PCAOB-KPMG-004538 to -4946)
PCAOB-KPMG-004947 - PCAOB-KPMG-004971	Documents related to Jeff Wada's non-selection for promotion to Associate Director in 2015, 2016, and 2017
PCAOB-KPMG-004972 - PCAOB-KPMG-004982	Agendas from the meetings between the Board and KPMG firm leadership that occurred from December 2014 through January 2017
PCAOB-KPMG-004983 - PCAOB-KPMG-005004	Agendas from monthly meetings between the PCAOB's KPMG U.S. inspection team leadership and KPMG firm leadership that occurred from December 2014 through January 2017
PCAOB-KPMG-005005 - PCAOB-KPMG-005020	Agendas from the regular meetings between the PCAOB's Division of Registrations and Inspections and the SEC that occurred from December 2014 through January 2017
PCAOB-KPMG-005021 - PCAOB-KPMG-005060	PCAOB meeting notes from the May 2016 meeting between leadership of the PCAOB's KPMG U.S. inspection team and KPMG firm leadership
PCAOB-KPMG-005061 - PCAOB-KPMG-005071	Outlook calendar entries reflecting the invitees for meetings between leadership in the PCAOB's Department of Registrations and Inspections and the SEC's Office of the Chief Accountant

Attachment B

KPMG Bates Number	Description
KPMG-PCAOB-00000001 - KPMG-PCAOB-00000225	Documents previously produced to the Public Company Accounting Oversight Board ("PCAOB") Division of Enforcement and Investigations ("DEI") pursuant to an Accounting Board Demand.
I-KPMG-PCAOB-00000001 - I-KPMG-PCAOB-00000144	Personnel files pertinent to Brian Sweet and Cynthia Holder
I-KPMG-PCAOB-00000145 - I-KPMG-PCAOB-00000346	Selection of documents pertinent to David Middendorf and Thomas Whittle
I-KPMG-PCAOB-00000347 - I-KPMG-PCAOB-00003872	The documents are being produced to the Public Company Accounting Oversight Board ("PCAOB") Division of Enforcement and Investigations ("DEI") pursuant to an Accounting Board Demand.
SWEET-P-PCAOB-00000001 - SWEET-P-PCAOB-00000526	Documents provided on behalf of Brian Sweet in the context of the internal investigation now being conducted by Williams & Connolly.
A-KPMG-PCAOB-0000001	Attachment to April 14, 2017 Letter
W-KPMG-PCAOB-00000014 - W-KPMG-PCAOB-00000036	Text messages sent and received by Cynthia Holder
I-KPMG-PCAOB-00003873 - I-KPMG-PCAOB-00004119	Selection of documents pertinent primarily, though not exclusively, to Dabie Tsai
W-KPMG-PCAOB-00000001 - W-KPMG-PCAOB-00000013	
W-KPMG-PCAOB-00000037 - W-KPMG-PCAOB-00000042	Documents relating to John Amraen's communications with Palantir
W-KPMG-PCAOB-00000043 - W-KPMG-PCAOB-00000297	Documents pertinent to Michael Campanile
W-KPMG-PCAOB-00000298 - W-KPMG-PCAOB-00000311	Documents pertinent to Charles O'Brien
W-KPMG-PCAOB-00000312- W-KPMG-PCAOB-00000573	Documents pertinent to Brian Redington
W-KPMG-PCAOB-00000574 - W-KPMG-PCAOB-00000767	Documents pertinent to Hector Santana
W-KPMG-PCAOB-00000768 - W-KPMG-PCAOB-00000914	Documents pertinent to William O'Leary
W-KPMG-PCAOB-00000915 - W-KPMG-PCAOB-00000944	Documents pertinent to Doug Besch
W-KPMG-PCAOB-00000945 - W-KPMG-PCAOB-00001130	Documents pertinent to Charles Fuller
W-KPMG-PCAOB-00001131 - W-KPMG-PCAOB-00001580	Documents pertinent to Thomas Garton

W-KPMG-PCAOB-00001581 – W-KPMG-PCAOB-00001709	Documents pertinent to Karen Saunders
W-KPMG-PCAOB-00001710 – W-KPMG-PCAOB-00002228	Documents pertinent to Miguel Venta
W-KPMG-PCAOB-00002229 – W-KPMG-PCAOB-00002304	Documents pertinent to Richard Wells
W-KPMG-PCAOB-00002305 – W-KPMG-PCAOB-00002481	Documents pertinent to Steven Ritter
W-KPMG-PCAOB-00002482 – W-KPMG-PCAOB-00002664	Documents pertinent to Marcelo Mauri
W-KPMG-PCAOB-00002665 – W-KPMG-PCAOB-00002679	Documents pertinent to Robert McLamb
W-KPMG-PCAOB-00002680 – W-KPMG-PCAOB-00002715	Documents pertinent to Keith Schwarz
HOLDER-P-PCAOB-00000001 – HOLDER-P-PCAOB-00000504	Documents provided on behalf of Cynthia Holder in the context of the internal investigation being conducted by Williams & Connolly
I-KPMG-PCAOB-00004120 – I-KPMG-PCAOB-00004124	KPMG Organizational Charts
W-KPMG-PCAOB-00002716 – W-KPMG-PCAOB-00002730	Documents pertinent to Lincoln Clark
W-KPMG-PCAOB-00002731 – W-KPMG-PCAOB-00002903	Documents pertinent to Paul Laurenzano
I-KPMG-PCAOB-00004125; I-KPMG-PCAOB-00004127- I-KPMG-PCAOB-00004128	Documents relating to John Amraen's communications with Palantir
I-KPMG-PCAOB-00004126	Document from the files of David Middendorf
W-KPMG-PCAOB-00002904 – W-KPMG-PCAOB-00002990	Documents pertinent to Jeffrey Bierman
W-KPMG-PCAOB-00002991 – W-KPMG-PCAOB-00003004	Documents pertinent to Mario Dell'Aera
W-KPMG-PCAOB-00003005 – W-KPMG-PCAOB-00003115	Documents pertinent to Scott Henderson
W-KPMG-PCAOB-00003116 – W-KPMG-PCAOB-00003187	Documents pertinent to William Long

W-KPMG-PCAOB-00003188 – W-KPMG-PCAOB-00003263	Documents pertinent to Mark Shrekast
W-KPMG-PCAOB-00003264 – W-KPMG-PCAOB-00003327	Documents pertinent to Mark Shrekast
W-KPMG-PCAOB-00003328 – W-KPMG-PCAOB-00003600	Documents pertinent to Michael Tucker
W-KPMG-PCAOB-00003601 – W-KPMG-PCAOB-00003695	Documents pertinent to Ryan Vaz
W-KPMG-PCAOB-00003696 – W-KPMG-PCAOB-00003795	Documents pertinent to Suzanne Soos
W-KPMG-PCAOB-00003796 – W-KPMG-PCAOB-00003815	Documents pertinent to J. Richard Andrews
W-KPMG-PCAOB-00003816 – W-KPMG-PCAOB-00003830	Documents pertinent to Stephen Dabney
W-KPMG-PCAOB-00003831 – W-KPMG-PCAOB-00004589	Documents pertinent to Maureen Downie
W-KPMG-PCAOB-00004590 – W-KPMG-PCAOB-00004630	Documents pertinent to Brian Gordon
W-KPMG-PCAOB-00004631 – W-KPMG-PCAOB-00004816	Documents pertinent to Paul Manos
S-KPMG-PCAOB-00000001 – S-KPMG-PCAOB-00000002	Email communications with David Britt and/or his counsel regarding provision of his Samsung Galaxy S5 and SD card to KPMG
S-KPMG-PCAOB-00000002 – S-KPMG-PCAOB-00000010	Email communications with Cynthia holder and/or her counsel regarding provision of her iPhone 7 Plus to KPMG
S-KPMG-PCAOB-00000011 – S-KPMG-PCAOB-00000013	Email communications with Scott Marcello and/or his counsel regarding provision of his iPhone 6 and iPad Pro 128 to KPMG
S-KPMG-PCAOB-00000014 – S-KPMG-PCAOB-00000026	Email communications with David Middendorf and/or his counsel regarding provision of his iPhone 6s to KPMG
S-KPMG-PCAOB-00000027 – S-KPMG-PCAOB-00000033	Email communications with Brian Sweet and/or his counsel regarding provision of his iPhone 7 Plus to KPMG
S-KPMG-PCAOB-00000034 – S-KPMG-PCAOB-00000036	Email communications with Thomas Whittle III and/or his counsel regarding provision of his iPhone 6 to KPMG
W-KPMG-PCAOB-00004817 – W-KPMG-PCAOB-00004825	Documents pertinent to Maureen Downie

W-KPMG-PCAOB-00004826 – W-KPMG-PCAOB-00004867	Documents pertinent to Benjamin Larson
I-KPMG-PCAOB-00004129 – I-KPMG-PCAOB-00004179	KPMG policies and procedures relating to use of technology and personal devices
W-KPMG-PCAOB-00004868 – W-KPMG-PCAOB-00004893	Additional documents pertinent to Maureen Downie
W-KPMG-PCAOB-00004894 – W-KPMG-PCAOB-00005333	Documents pertinent to Andrew Sparks
I-KPMG-PCAOB-00004180 – I-KPMG-PCAOB-00004253	Documents relating to KPMG communications regarding the matter under investigation (including a March 9, 2017 internal call)
W-KPMG-PCAOB-00005334	Document pertinent to Benjamin Larson
W-KPMG-PCAOB-00005335 – W-KPMG-PCAOB-00005483	Documents pertinent to Jude Fernandes
W-KPMG-PCAOB-00005484 – W-KPMG-PCAOB-00005843	Documents pertinent to Randy Laszewski
W-KPMG-PCAOB-00005844 – W-KPMG-PCAOB-00006019	Documents pertinent to Michael Martens
W-KPMG-PCAOB-00006020 – W-KPMG-PCAOB-00006496	Documents pertinent to Luisette Negron
W-KPMG-PCAOB-00006497 – W-KPMG-PCAOB-00006679	Documents pertinent to Eugene Michael Pierce
W-KPMG-PCAOB-00006680 – W-KPMG-PCAOB-00006682	Additional documents pertinent to Andrew Sparks
W-KPMG-PCAOB-00006683 – W-KPMG-PCAOB-00006757	Documents pertinent to Tres Doran
W-KPMG-PCAOB-00006758 – W-KPMG-PCAOB-00006775	Documents pertinent to Frederick Kraft
I-KPMG-PCAOB-00004254 I-KPMG-PCAOB-00004258 – I-KPMG-PCAOB-00004272 I-KPMG-PCAOB-00004354 - I-KPMG-PCAOB-00005606 I-KPMG-PCAOB-00005612 - I-KPMG-PCAOB-00005661 I-KPMG-PCAOB-00005664 - I-KPMG-PCAOB-00005676	Documents pertinent to David Britt

I-KPMG-PCAOB-00004255 - I-KPMG-PCAOB-00004257 I-KPMG-PCAOB-00004273 - I-KPMG-PCAOB-00005364 I-KPMG-PCAOB-00005607 - I-KPMG-PCAOB-00005611 I-KPMG-PCAOB-00005653 - I-KPMG-PCAOB-00005656 I-KPMG-PCAOB-00005662 - I-KPMG-PCAOB-00005663	Documents pertinent to Scott Marcello
W-KPMG-PCAOB-00006776 - W-KPMG-PCAOB-00006826	Documents pertinent to J. Richard Andrews
W-KPMG-PCAOB-00006827 - W-KPMG-PCAOB-00006876	Documents pertinent to Jude Fernandes
W-KPMG-PCAOB-00006877 - W-KPMG-PCAOB-00007135	Documents pertinent to Ryan Daly
W-KPMG-PCAOB-00007136 - W-KPMG-PCAOB-00007138	Documents pertinent to David Britt
I-KPMG-PCAOB-00005677 - I-KPMG-PCAOB-00005680 I-KPMG-PCAOB-00005689 - I-KPMG-PCAOB-00005692 I-KPMG-PCAOB-00005696 - I-KPMG-PCAOB-00005714	Documents pertinent to David Middendorf
I-KPMG-PCAOB-00005678 - I-KPMG-PCAOB-00005680 I-KPMG-PCAOB-00005686 - I-KPMG-PCAOB-00005695 I-KPMG-PCAOB-00005713 - I-KPMG-PCAOB-00005714 I-KPMG-PCAOB-00005718 - I-KPMG-PCAOB-00005796 I-KPMG-PCAOB-00005801 - I-KPMG-PCAOB-00005803	Documents pertinent to Thomas Whittle
I-KPMG-PCAOB-00005681 - I-KPMG-PCAOB-00005685 I-KPMG-PCAOB-00005715 - I-KPMG-PCAOB-00005717 I-KPMG-PCAOB-00005797 - I-KPMG-PCAOB-00005800	Documents pertinent to the Audit Quality Bonus Program

W-KPMG-PCAOB-00007139 – W-KPMG-PCAOB-00007247	Documents pertinent to Andrew Espe
W-KPMG-PCAOB-00007248 – W-KPMG-PCAOB-00007288	Documents pertinent to Troy Johnston
W-KPMG-PCAOB-00007289 – W-KPMG-PCAOB-00007328	Documents pertinent to Matthew Mount
W-KPMG-PCAOB-00007329 – W-KPMG-PCAOB-00007455	Documents pertinent to Megan Elizabeth Reardon
W-KPMG-PCAOB-00007456 - W-KPMG-PCAOB-00007481	Documents pertinent to Travis Shamburger
W-KPMG-PCAOB-00007482 - W-KPMG-PCAOB-00007576	Documents pertinent to Jennifer Smith
W-KPMG-PCAOB-00007577 – W-KPMG-PCAOB-00007795	Documents pertinent to Craig Black
W-KPMG-PCAOB-00007796 – W-KPMG-PCAOB-00007839	Documents pertinent to Craig Collins
W-KPMG-PCAOB-00007840	Additional document pertinent to Travis Shamburger
I-KPMG-PCAOB-00005804	Cisco KPMG Call Logs
I-KPMG-PCAOB-00005805 – I-KPMG-PCAOB-00005806	Document pertinent to the Audit Quality Bonus Program
I-KPMG-PCAOB-00005807 – I-KPMG-PCAOB-00005809	Documents pertinent to Dave Marino
W-KPMG-PCAOB-00007841 – W-KPMG-PCAOB-00007895	Documents pertinent to Lauren Hamilton
W-KPMG-PCAOB-00007896 – W-KPMG-PCAOB-00007980	Documents pertinent to Jack Myers
W-KPMG-PCAOB-00007981 – W-KPMG-PCAOB-00008049	Documents pertinent to Jeffrey Walling
W-KPMG-PCAOB-00008050 – W-KPMG-PCAOB-00008088	Documents pertinent to Tony Gahn
I-KPMG-PCAOB-00005810 – I-KPMG-PCAOB-00006145	Documents pertinent to Brian Sweet
I-KPMG-PCAOB-00006146 – I-KPMG-PCAOB-00006216	Documents pertinent to Sweet's lunches with KPMG personnel during the week of May 4, 2015
W-KPMG-PCAOB-00008089 – W-KPMG-PCAOB-00008120	Documents pertinent to Adrian Aguilar

W-KPMG-PCAOB-00008121 – W-KPMG-PCAOB-00008229	Documents pertinent to Scott Frew
S-KPMG-PCAOB-00000037 – S-KPMG-PCAOB-00000045	Communications with counsel for David Britt regarding his Samsung Galaxy S5 and SD card provided to KPMG
W-KPMG-PCAOB-00008230 – W-KPMG-PCAOB-00008246	Documents pertinent to Leigh Wilson Gasparovic
I-KPMG-PCAOB-00006217 – I-KPMG-PCAOB-00006303	Documents pertinent to Cynthia Holder
W-KPMG-PCAOB-00008247 – W-KPMG-PCAOB-00008286	Documents pertinent to Sevan Aratounians
W-KPMG-PCAOB-00008287 – W-KPMG-PCAOB-00008383	Documents pertinent to Brian Janes
W-KPMG-PCAOB-00008384 – W-KPMG-PCAOB-00008468	Documents pertinent to Larry Leva
W-KPMG-PCAOB-00008469 – W-KPMG-PCAOB-00008525	Documents pertinent to Robert "Trey" Weatherford
S-KPMG-PCAOB-00000046 – S-KPMG-PCAOB-00000048	Communications with counsel for Scott Marcello regarding provision of his iPhone 6 and iPad Pro 128 to KPMG
W-KPMG-PCAOB-00008526 – W-KPMG-PCAOB-00008730	Documents pertinent to Ryan Fortman
W-KPMG-PCAOB-00008731 – W-KPMG-PCAOB-00008763	Documents pertinent to Howard Meltzer
I-KPMG-PCAOB-00006418 – I-KPMG-PCAOB-00006425 I-KPMG-PCAOB-00006468 – I-KPMG-PCAOB-00006469 I-KPMG-PCAOB-00006478 – I-KPMG-PCAOB-00006485 I-KPMG-PCAOB-00006497 – I-KPMG-PCAOB-00006555 I-KPMG-PCAOB-00006569 – I-KPMG-PCAOB-00006627	Documents pertinent to Thomas Canfarotta
I-KPMG-PCAOB-00006470 – I-KPMG-PCAOB-00006477 I-KPMG-PCAOB-00006556 – I-KPMG-PCAOB-00006568	Documents pertinent to George Hermann
I-KPMG-PCAOB-00006304 –	Cellular phone records for Brian Sweet and Cindy Holder

I-KPMG-PCAOB-00006417	
I-KPMG-PCAOB-00006426 – I-KPMG-PCAOB-00006467	
I-KPMG-PCAOB-00006486 – I-KPMG-PCAOB-00006496	
I-KPMG-PCAOB-00006632 – I-KPMG-PCAOB-00006635	Documents pertinent to Sweet's lunches with KPMG personnel during the week of May 4, 2015
I-KPMG-PCAOB-00006628 – I-KPMG-PCAOB-00006631	Documents pertinent to services rendered by Palantir to KPMG
I-KPMG-PCAOB-00006636 – I-KPMG-PCAOB-00006674	
W-KPMG-PCAOB-00008764 - W-KPMG-PCAOB-00008813	Documents pertinent to John Atkinson
W-KPMG-PCAOB-00008814 - W-KPMG-PCAOB-00008858	Documents pertinent to Apeksha Rane
S-KPMG-PCAOB-00000049; S-KPMG-PCAOB-00000052 - S-KPMG-PCAOB-00000054	Communications with counsel for David Middendorf regarding provision of his iPhone 6s Plus to KPMG
S-KPMG-PCAOB-00000050 - S-KPMG-PCAOB-00000051	Communications with counsel for Thomas Whittle III regarding provision of his iPhone 6 to KPMG
S-KPMG-PCAOB-00000055 - S-KPMG-PCAOB-00000056	Communications with counsel for Scott Marcello regarding provision of his iPhone 6 and iPad Pro 128 to KPMG
W-KPMG-PCAOB-00008859 - W-KPMG-PCAOB-00009159	Documents pertinent to Erik Hiller
W-KPMG-PCAOB-00009160 - W-KPMG-PCAOB-00009306	Documents pertinent to Robert Finn
W-KPMG-PCAOB-00009307 - W-KPMG-PCAOB-00009331	Documents pertinent to Nathan Milton
W-KPMG-PCAOB-00009332 - W-KPMG-PCAOB-00009354	Documents pertinent to John Rodi
W-KPMG-PCAOB-00009355 - W-KPMG-PCAOB-00009589	Documents pertinent to Ryan Adams
W-KPMG-PCAOB-00009590 - W-KPMG-PCAOB-00009610	Additional documents pertinent to John Rodi
W-KPMG-PCAOB-00009611 - W-KPMG-PCAOB-00009629	Documents pertinent to Steve Scott
W-KPMG-PCAOB-00009630 - W-KPMG-PCAOB-00009658	Documents pertinent to John Ebner
W-KPMG-PCAOB-00009659 - W-KPMG-PCAOB-00009868	Documents pertinent to Steven McMullen
W-KPMG-PCAOB-00009869 -	Additional document pertinent to Apeksha Rane

W-KPMG-PCAOB-00009871	
I-KPMG-PCAOB-00006720 I-KPMG-PCAOB-00006734 - I-KPMG-PCAOB-00006736 I-KPMG-PCAOB-00006866 I-KPMG-PCAOB-00006868 I-KPMG-PCAOB-00006885 I-KPMG-PCAOB-00007055 - I-KPMG-PCAOB-00007091 I-KPMG-PCAOB-00007335 - I-KPMG-PCAOB-00007340 I-KPMG-PCAOB-00007342 - I-KPMG-PCAOB-00007350 I-KPMG-PCAOB-00007356 - I-KPMG-PCAOB-00007357	Documents pertinent to Jennifer Lauer
I-KPMG-PCAOB-00006675- I-KPMG-PCAOB-00006686 I-KPMG-PCAOB-00006704- I-KPMG-PCAOB-00006708 I-KPMG-PCAOB-00006712- I-KPMG-PCAOB-00006713 I-KPMG-PCAOB-00006716- I-KPMG-PCAOB-00006719 I-KPMG-PCAOB-00006739- I-KPMG-PCAOB-00006748 I-KPMG-PCAOB-00006750- I-KPMG-PCAOB-00006751 I-KPMG-PCAOB-00006761 I-KPMG-PCAOB-00006843- I-KPMG-PCAOB-00006854 I-KPMG-PCAOB-00006858- I-KPMG-PCAOB-00006864 I-KPMG-PCAOB-00006869 I-KPMG-PCAOB-00006872- I-KPMG-PCAOB-00006879 I-KPMG-PCAOB-00007341 I-KPMG-PCAOB-00007351- I-KPMG-PCAOB-00007355 I-KPMG-PCAOB-00007359- I-KPMG-PCAOB-00007402	Documents pertinent to Thomas "Joe" Lynch

I-KPMG-PCAQB-00006692- I-KPMG-PCAQB-00006694 I-KPMG-PCAQB-00006732 I-KPMG-PCAQB-00006868 I-KPMG-PCAQB-00007068 I-KPMG-PCAQB-00007094- I-KPMG-PCAQB-00007334 I-KPMG-PCAQB-00007358	Documents pertinent to Robert Larson
I-KPMG-PCAQB-00006687- I-KPMG-PCAQB-00006691 I-KPMG-PCAQB-00006695- I-KPMG-PCAQB-00006703 I-KPMG-PCAQB-00006709- I-KPMG-PCAQB-00006711 I-KPMG-PCAQB-00006714- I-KPMG-PCAQB-00006715 I-KPMG-PCAQB-00006721- I-KPMG-PCAQB-00006731 I-KPMG-PCAQB-00006733 I-KPMG-PCAQB-00006737- I-KPMG-PCAQB-00006738 I-KPMG-PCAQB-00006749 I-KPMG-PCAQB-00006752- I-KPMG-PCAQB-00006760 I-KPMG-PCAQB-00006762- I-KPMG-PCAQB-00006842 I-KPMG-PCAQB-00006855- I-KPMG-PCAQB-00006857 I-KPMG-PCAQB-00006865 I-KPMG-PCAQB-00006867 I-KPMG-PCAQB-00006870- I-KPMG-PCAQB-00006871 I-KPMG-PCAQB-00006880- I-KPMG-PCAQB-00006884 I-KPMG-PCAQB-00006886- I-KPMG-PCAQB-00007054 I-KPMG-PCAQB-00007092- I-KPMG-PCAQB-00007093	Documents pertinent to Jennifer Stemple
I-KPMG-PCAQB-00007403- I-KPMG-PCAQB-00007404	Documents pertinent to Sweet's lunches with KPMG Personnel during the week of May 4, 2015

W-KPMG-PCAOB-00009872 - W-KPMG-PCAOB-00010140	Documents pertinent to Amy Ancheta
W-KPMG-PCAOB-00010141 - W-KPMG-PCAOB-00010389	Documents pertinent to Lane Flood
W-KPMG-PCAOB-00010390 - W-KPMG-PCAOB-00010393	Additional documents pertinent to John Rodi
W-KPMG-PCAOB-00010394 - W-KPMG-PCAOB-00010458	Documents pertinent to Carmela Thomson
I-KPMG-PCAOB-00007405- I-KPMG-PCAOB-00008347 I-KPMG-PCAOB-00008434- I-KPMG-PCAOB-00008474	Additional documents of interest
I-KPMG-PCAOB-00008375- I-KPMG-PCAOB-00008433 I-KPMG-PCAOB-00008475- I-KPMG-PCAOB-00008559	KPMG policies and procedures regarding ethics
W-KPMG-PCAOB-00010459 - W-KPMG-PCAOB-00010585	Document pertinent to John Hopkins
W-KPMG-PCAOB-00010586 - W-KPMG-PCAOB-00010631	Documents pertinent to Christian Peo
I-KPMG-PCAOB-00008560- I-KPMG-PCAOB-00008562 W-KPMG-PCAOB-00010632- W-KPMG-PCAOB-00010633	Documents pertinent to David Britt
W-KPMG-PCAOB-00010634- W-KPMG-PCAOB-00010648	Documents pertinent to Scott Feurman
I-KPMG-PCAOB-00008563- I-KPMG-PCAOB-00008572 W-KPMG-PCAOB-00010649	Documents pertinent to Scott Marcello
W-KPMG-PCAOB-00010650- W-KPMG-PCAOB-00010874	Documents pertinent to Anand Tailor
I-KPMG-PCAOB-00008739- I-KPMG-PCAOB-00008744 I-KPMG-PCAOB-00008746- I-KPMG-PCAOB-00008752 I-KPMG-PCAOB-00009070- I-KPMG-PCAOB-00009075 I-KPMG-PCAOB-00010861- I-KPMG-PCAOB-00010965 I-KPMG-PCAOB-00011129- I-KPMG-PCAOB-00011136	Documents pertinent to John Broderick

I-KPMG-PCAOB-00009175- I-KPMG-PCAOB-00009301 I-KPMG-PCAOB-00009317- I-KPMG-PCAOB-00009632 I-KPMG-PCAOB-00009650- I-KPMG-PCAOB-00010860	Documents pertinent to Christopher Brown
I-KPMG-PCAOB-00008745 I-KPMG-PCAOB-00008753 I-KPMG-PCAOB-00010966- I-KPMG-PCAOB-00011128	Documents pertinent to Bradley Forsberg
I-KPMG-PCAOB-00008655- I-KPMG-PCAOB-00008734 I-KPMG-PCAOB-00008754- I-KPMG-PCAOB-00008785 I-KPMG-PCAOB-00009076- I-KPMG-PCAOB-00009174	Documents pertinent to Diana Kunz
I-KPMG-PCAOB-00008573- I-KPMG-PCAOB-00008654 I-KPMG-PCAOB-00008735- I-KPMG-PCAOB-00008738 I-KPMG-PCAOB-00008986- I-KPMG-PCAOB-00009069 I-KPMG-PCAOB-00009302- I-KPMG-PCAOB-00009316 I-KPMG-PCAOB-00009633- I-KPMG-PCAOB-00009649	Documents pertinent to Peter Torrente
W-KPMG-PCAOB-00010875- W-KPMG-PCAOB-00010939	Documents pertinent to Louann Sakala
W-KPMG-PCAOB-00010940- W-KPMG-PCAOB-00011121	Documents pertinent to Andrew Crouch
W-KPMG-PCAOB-00011122- W-KPMG-PCAOB-00011219	Documents pertinent to Marc Macaulay
W-KPMG-PCAOB-00011220- W-KPMG-PCAOB-00011271	Documents pertinent to Dimitrios Antoniou
W-KPMG-PCAOB-00011272- W-KPMG-PCAOB-00011626	Documents pertinent to Kulwinder Gill
W-KPMG-PCAOB-00011627- W-KPMG-PCAOB-00013309	Documents pertinent to Sean Kelley
I-KPMG-PCAOB-00001896 - I-KPMG-PCAOB-00001898	Select documents reflecting possible changes to audit work papers in 2016 – Banc of California
I-KPMG-PCAOB-00001165 -	Select documents reflecting possible changes to audit work papers

I-KPMG-PCAOB-00001166 I-KPMG-PCAOB-00001167 I-KPMG-PCAOB-00001168 - I-KPMG-PCAOB-00001170 I-KPMG-PCAOB-00001171 I-KPMG-PCAOB-00001172 I-KPMG-PCAOB-00001173 - I-KPMG-PCAOB-00001180 I-KPMG-PCAOB-00001181 - I-KPMG-PCAOB-00001183 I-KPMG-PCAOB-00001590 I-KPMG-PCAOB-00001591 - I-KPMG-PCAOB-00001593 I-KPMG-PCAOB-00001683 - I-KPMG-PCAOB-00001786 I-KPMG-PCAOB-00001931 - I-KPMG-PCAOB-00001933 I-KPMG-PCAOB-00008630 - I-KPMG-PCAOB-00008366	in 2016 - FBFS
W-KPMG-PCAOB-00001811 - W-KPMG-PCAOB-00001866 W-KPMG-PCAOB-00001871 - W-KPMG-PCAOB-00001878 W-KPMG-PCAOB-00001905 - W-KPMG-PCAOB-00001941 W-KPMG-PCAOB-00001945 - W-KPMG-PCAOB-00002056 W-KPMG-PCAOB-00002059 - W-KPMG-PCAOB-00002124 W-KPMG-PCAOB-00002126 - W-KPMG-PCAOB-00002194 W-KPMG-PCAOB-00006023 W-KPMG-PCAOB-00006025 - W-KPMG-PCAOB-00006061 W-KPMG-PCAOB-00006089 - W-KPMG-PCAOB-00006114 W-KPMG-PCAOB-00006119 - W-KPMG-PCAOB-00006319 W-KPMG-PCAOB-00006325 - W-KPMG-PCAOB-00006332	Select documents reflecting possible changes to audit work papers in 2016 – First Bancorp
I-KPMG-PCAOB-00000499 -	Select documents reflecting possible changes to audit work papers

I-KPMG-PCAOB-00000538 I-KPMG-PCAOB-00000587 - I-KPMG-PCAOB-00000714 I-KPMG-PCAOB-00000819 - I-KPMG-PCAOB-00000906	in 2016 – People's United
I-KPMG-PCAOB-00001186 - I-KPMG-PCAOB-00001201 I-KPMG-PCAOB-00001284 - I-KPMG-PCAOB-00001305 I-KPMG-PCAOB-00001380 - I-KPMG-PCAOB-00001389 I-KPMG-PCAOB-00001398 - I-KPMG-PCAOB-00001468 I-KPMG-PCAOB-00001507 I-KPMG-PCAOB-00001796 - I-KPMG-PCAOB-00001825 I-KPMG-PCAOB-00001829 - I-KPMG-PCAOB-00001855 I-KPMG-PCAOB-00001857 - I-KPMG-PCAOB-00001890	Select documents reflecting possible changes to audit work papers in 2016 - UMB
I-KPMG-PCAOB-00001184 - I-KPMG-PCAOB-00001185 I-KPMG-PCAOB-00001952 - I-KPMG-PCAOB-00001960 I-KPMG-PCAOB-00007940 - I-KPMG-PCAOB-00007994 I-KPMG-PCAOB-00008008 - I-KPMG-PCAOB-00008011 I-KPMG-PCAOB-00008029 - I-KPMG-PCAOB-00008033 I-KPMG-PCAOB-00008037 - I-KPMG-PCAOB-00008139	Select documents reflecting possible changes to audit work papers in 2016 – Washington Trust and/or Century
W-KPMG-PCAOB-00013310 - W-KPMG-PCAOB-00013679	Additional documents pertinent to Sean Kelley
I-KPMG-PCAOB-00011138 I-KPMG-PCAOB-00011159 - I-KPMG-PCAOB-00011168	Documents pertinent to Stephen Georgian
I-KPMG-PCAOB-00011141 - I-KPMG-PCAOB-00011146 I-KPMG-PCAOB-00011174 - I-KPMG-PCAOB-00011357	Documents pertinent to Stephen Penn

I-KPMG-PCAOB-00011139 I-KPMG-PCAOB-00011601 - I-KPMG-PCAOB-00011668	Documents pertinent to James Liddy
I-KPMG-PCAOB-00011137 I-KPMG-PCAOB-00011140 I-KPMG-PCAOB-00011169 - I-KPMG-PCAOB-00011173 I-KPMG-PCAOB-00011175 I-KPMG-PCAOB-00011358 - I-KPMG-PCAOB-00011600	Documents pertinent to Richard Seagraves
I-KPMG-PCAOB-00011147 - I-KPMG-PCAOB-00011158	Documents pertinent to Jeffrey Lutz
W-KPMG-PCAOB-00013680 - W-KPMG-PCAOB-00013684	Revised call charts Corresponding to KPMG-PCAOB-00000012, KPMG-PCAOB-00000032-33, KPMG-PCAOB-00000063
W-KPMG-PCAOB-00013685 - W-KPMG-PCAOB-00013748	Documents pertinent to Tara Baucom
W-KPMG-PCAOB-00013749 - W-KPMG-PCAOB-00013753	Additional documents pertinent to Michael Martens
I-KPMG-PCAOB-00011857 - I-KPMG-PCAOB-00011974 I-KPMG-PCAOB-00012150 - I-KPMG-PCAOB-00012183	Documents pertinent to Andrew Davidson
I-KPMG-PCAOB-00011669 - I-KPMG-PCAOB-00011682 I-KPMG-PCAOB-00011690 - I-KPMG-PCAOB-00011694 I-KPMG-PCAOB-00011809 - I-KPMG-PCAOB-00011810 I-KPMG-PCAOB-00011815 - I-KPMG-PCAOB-00011821 I-KPMG-PCAOB-00011823 - I-KPMG-PCAOB-00011828 I-KPMG-PCAOB-00012620 - I-KPMG-PCAOB-00012672 I-KPMG-PCAOB-00012836 - I-KPMG-PCAOB-00012838 I-KPMG-PCAOB-00012841 - I-KPMG-PCAOB-00012874 I-KPMG-PCAOB-00012877 - I-KPMG-PCAOB-00012880	Documents pertinent Michael Flynn
I-KPMG-PCAOB-00011835 -	Documents pertinent to Joseph Gencarella

I-KPMG-PCAOB-00011856	
I-KPMG-PCAOB-00011684 - I-KPMG-PCAOB-00011689 I-KPMG-PCAOB-00013049 - I-KPMG-PCAOB-00013254	Documenter pertinent to Paul Manos
I-KPMG-PCAOB-00011683 I-KPMG-PCAOB-00011701 - I-KPMG-PCAOB-00011703 I-KPMG-PCAOB-00011797 I-KPMG-PCAOB-00011807 - I-KPMG-PCAOB-00011808 I-KPMG-PCAOB-00012553 - I-KPMG-PCAOB-00012557 I-KPMG-PCAOB-00012673 - I-KPMG-PCAOB-00012835 I-KPMG-PCAOB-00012839 - I-KPMG-PCAOB-00012840 I-KPMG-PCAOB-00012875 - I-KPMG-PCAOB-00012876 I-KPMG-PCAOB-00012888 - I-KPMG-PCAOB-00012996 I-KPMG-PCAOB-00013047 - I-KPMG-PCAOB-00013048	Documents pertinent to Mark Niswonger
I-KPMG-PCAOB-00011798 - I-KPMG-PCAOB-00011806 I-KPMG-PCAOB-00011811 - I-KPMG-PCAOB-00011814 I-KPMG-PCAOB-00011822 I-KPMG-PCAOB-00011829 - I-KPMG-PCAOB-00011834 I-KPMG-PCAOB-00012881 - I-KPMG-PCAOB-00013039	Documents pertinent to William O'Mara
I-KPMG-PCAOB-00013040 - I-KPMG-PCAOB-00013046	Additional documents pertinent to Hector Santana
I-KPMG-PCAOB-00011975 - I-KPMG-PCAOB-00012149	Documents pertinent to Paul Tupper
I-KPMG-PCAOB-00011695 - I-KPMG-PCAOB-00011700 I-KPMG-PCAOB-00011704 - I-KPMG-PCAOB-00011796 I-KPMG-PCAOB-00012577 -	Documents pertinent to John Verdonck

I-KPMG-PCAOB-00012619	
I-KPMG-PCAOB-00013255 - I-KPMG-PCAOB-00013529	
I-KPMG-PCAOB-00011835 - I-KPMG-PCAOB-00011856	Documents pertinent to Christopher Van Voorhies
I-KPMG-PCAOB-00013553 - I-KPMG-PCAOB-00013574	Cisco and Avaya KPMG Call Logs
I-KPMG-PCAOB-00013530 - I-KPMG-PCAOB-00013551	Logs of internet search history and internet websites visited
I-KPMG-PCAOB-00013552	Spreadsheet containing Travel and Expenses
W-KPMG-PCAOB-00013754 - W-KPMG-PCAOB-00013825	Additional documents pertinent to Thomas Canfarotta
W-KPMG-PCAOB-00013826	Additional document pertinent to David Middendorf
S-KPMG-PCAOB-00000057	Chart identifying third parties engaged or consulted by KPMG LLP regarding PCAOB inspection process
W-KPMG-PCAOB-00013827 - W-KPMG-PCAOB-00013840	Additional documents pertinent to David Middendorf ³
W-KPMG-PCAOB-00013841	Additional document pertinent to Brian Sweet
I-KPMG-PCAOB-00013575 - I-KPMG-PCAOB-00013829	Documents pertinent to audit of the financial statements of UMB Financial Corp. for the fiscal year ending Dec. 31, 2015
W-KPMG-PCAOB-00013842 - W-KPMG-PCAOB-00013895	Additional documents pertinent to Hector Santana
W-KPMG-PCAOB-00013896 - W-KPMG-PCAOB-00013919	Additional documents pertinent to David Britt, comprised of email communications from KPMG's exchange email servers and a hard copy document from Mr. Britt's KPMG office (W-KPMG-PCAOB-00013899) that was previously produced in a different format on June 19, 2017 as W-KPMG-PCAOB-00013919
W-KPMG-PCAOB-00013920 - W-KPMG-PCAOB-00013921	Additional documents pertinent to David Britt
I-KPMG-PCAOB-00013830 - I-KPMG-PCAOB-00013928	Additional email communications from KPMG's exchange email servers pertinent to the matter under investigation
W-KPMG-PCAOB-00013922 - W-KPMG-PCAOB-00013924	Images from Brian Sweet's mobile phone
W-KPMG-PCAOB-00013925 - W-KPMG-PCAOB-00014011	Hard copy document from Adrian Aguilar consisting of potentially confidential PCAOB material, which was provided to Williams & Connolly by Mr. Aguilar's counsel
W-KPMG-PCAOB-00014012	Hand-written notes of Cynthia Holder retrieved from a Northern Trust site, which were provided to Williams & Connolly by Amy Ancheta's counsel

³ W-KPMG-PCAOB-00013830 includes notes that KPMG previously produced in a different format on August 23, 2017 as W-KPMG-PCAOB-00013826.

W-KPMG-PCAOB-00014013 – W-KPMG-PCAOB-00014020	Additional document pertinent to Laurie Mullen, consisting of hand-written notes collected from Ms. Mullen
W-KPMG-PCAOB-00014021 - W-KPMG-PCAOB-00014145	Additional documents pertinent to Brian Sweet, consisting of hard copy documents from Mr. Sweet's KPMG New York office that contain potential confidential PCAOB material
I-KPMG-PCAOB-00014509 - I-KPMG-PCAOB-00014523	Documents pertinent to Brian Sweet's expense reimbursement, comprised of an email communication from KPMG's exchange mail servers
W-KPMG-PCAOB-00014146 - W-KPMG-PCAOB-00014292	Documents pertinent to Gregory Ryerson, comprised of email communications from KPMG's exchange email servers
W-KPMG-PCAOB-00014293	An electronic communication from KPMG's exchange email servers pertinent to Jennifer Stemple
I-KPMG-PCAOB-00014524 I-KPMG-PCAOB-00014531 - I-KPMG-PCAOB-00014535 I-KPMG-PCAOB-00014539 - I-KPMG-PCAOB-00014542 I-KPMG-PCAOB-00014571 I-KPMG-PCAOB-00014783 - I-KPMG-PCAOB-00014784 I-KPMG-PCAOB-00014816 - I-KPMG-PCAOB-00014826 I-KPMG-PCAOB-00014883 - I-KPMG-PCAOB-00014890 I-KPMG-PCAOB-00014911 - I-KPMG-PCAOB-00014913 I-KPMG-PCAOB-00014916 - I-KPMG-PCAOB-00014921	Additional email communications from KPMG's exchange email servers generally pertinent to the matter under investigation
I-KPMG-PCAOB-00014525 - I-KPMG-PCAOB-00014530 I-KPMG-PCAOB-00014536 - I-KPMG-PCAOB-00014538 I-KPMG-PCAOB-00015111 - I-KPMG-PCAOB-00015413	Additional documents pertinent to John Amraen
I-KPMG-PCAOB-00014782 I-KPMG-PCAOB-00015113 - I-KPMG-PCAOB-00015116	Additional documents pertinent to David Britt
I-KPMG-PCAOB-00014543 - I-KPMG-PCAOB-00014547 I-KPMG-PCAOB-00014940 - I-KPMG-PCAOB-00014958	Additional documents pertinent to Michael Campanile

I-KPMG-PCAOB-00015122 - I-KPMG-PCAOB-00015123	Additional documents pertinent to Thomas Canfarotta
I-KPMG-PCAOB-00014785 - I-KPMG-PCAOB-00014815 I-KPMG-PCAOB-00014891 - I-KPMG-PCAOB-00014910	Additional documents pertinent to Andrew Davidson
I-KPMG-PCAOB-00014959 - I-KPMG-PCAOB-00014024	Additional documents pertinent to Michael Flynn
I-KPMG-PCAOB-00014572 - I-KPMG-PCAOB-00014781	Additional documents pertinent to Joseph Gencarella
I-KPMG-PCAOB-00014548 - I-KPMG-PCAOB-00014570	Additional documents pertinent to Diana Kunz
I-KPMG-PCAOB-00015025 - I-KPMG-PCAOB-00015110	Additional documents pertinent to William O'Mara
I-KPMG-PCAOB-00015414 - I-KPMG-PCAOB-00015467	Additional documents pertinent to Paul Manos
I-KPMG-PCAOB-00014922 - I-KPMG-PCAOB-00014925	Additional documents pertinent to Jennifer Stemple
I-KPMG-PCAOB-00018543 - I-KPMG-PCAOB-00019161	Additional documents pertinent to Jennifer Stemple consisting of hard copy documents that were provided to Williams & Connolly by Ms. Stemple's counsel
I-KPMG-PCAOB-00015678 - I-KPMG-PCAOB-00018539	Additional documents pertinent to Brian Sweet, consisting of hard copy documents from Mr. Sweet's KPMG New York office.
I-KPMG-PCAOB-00014827 - I-KPMG-PCAOB-00014882	Additional documents pertinent to Paul Tupper
I-KPMG-PCAOB-00014914 - I-KPMG-PCAOB-00014915	Additional documents pertinent to Christopher Van Voorhies
I-KPMG-PCAOB-00014543 - I-KPMG-PCAOB-00014547 I-KPMG-PCAOB-00014926 - I-KPMG-PCAOB-00014958 I-KPMG-PCAOB-00015468 - I-KPMG-PCAOB-00015517	Additional documents pertinent to John Verdonck
I-KPMG-PCAOB-00015518 - I-KPMG-PCAOB-00015677 I-KPMG-PCAOB-00018540 - I-KPMG-PCAOB-00018542 I-KPMG-PCAOB-00019162 - I-KPMG-PCAOB-00019248	Compensation material pertinent to Ryan Adams, John Amraen, David Britt, Thomas Canfarotta, George Herrmann, Scott Feurman, Scott Henderson, Cynthia Holder, Sean Kelley, Robert Larson, Jennifer Lauer, Thomas "Joe" Lynch, Scott Marcello, David Middendorf, Louann Sakala, Hector Santana, Jennifer Stemple, Brian Sweet, Anand Tailor, Michael Tucker, and Thomas Whittle III, from KPMG's systems.
I-KPMG-PCAOB-00013929- I-KPMG-PCAOB-00014508	Documents pertinent to the review of work papers after March 27, 2016 regarding the audit of the financial statements and internal control over financial reporting of People's United Financial, Inc., for the fiscal year ending Dec. 31, 2015, comprised of email

	communications from KPMG's exchange email servers and KPMG eAudIT files
I-KPMG-PCAOB-00019249- I-KPMG-PCAOB-00019339	Compensation documents from KPMG's systems pertinent to Request Nos. 2(g) and 16 from the SEC's May 11, 2016 Letter
I-KPMG-PCAOB-00019340- I-KPMG-PCAOB-00019493	Additional documents pertinent to the review of work papers after March 27, 2016 regarding the audit of the financial statements and internal control over financial reporting of UMB Financial Corp., for the fiscal year ending Dec. 31, 2015, comprised of audit work papers from KPMG eAudIT files as well as eAudIT "Sign Off History" sheets that correspond to work papers previously produced on Sept. 8, 2017 ⁴
I-KPMG-PCAOB-00019494- I-KPMG-PCAOB-00020236	Documents pertinent to the review of work papers after March 27, 2016 regarding the audit of the financial statements and internal control over financial reporting of Century Bancorp, Inc., for the fiscal year ending Dec. 31, 2015, comprised of email communications from KPMG's exchange email servers and KPMG eAudIT files
I-KPMG-PCAOB-00020237 I-KPMG-PCAOB-00020530	Documents pertinent to the review of work papers after March 27, 2016 regarding the audit of the financial statements and internal control over financial reporting of Banc of California, Inc., for the fiscal year ending Dec. 31, 2015, comprised of email communications from KPMG's exchange email servers and KPMG eAudIT files
I-KPMG-PCAOB-00020531 - I-KPMG-PCAOB-00021436	Documents pertinent to the review of work papers after March 27, 2016 regarding the audit of financial statements and internal control over financial reporting of First Business Financial Services, Inc. for the fiscal year ending Dec. 31, 2015 comprised of email communications from KPMG's exchange email servers and KPMG eAudIT files.
I-KPMG-PCAOB-00021437 - I-KPMG-PCAOB-00024513	Documents pertinent to the review of work papers after March 27, 2016 regarding the audit of the financial statements and internal control over financial reporting of First BanCorp. for the fiscal year ending Dec. 31, 2015, comprised of email communications from KPMG's exchange email servers and KPMG eAudIT files
I-KPMG-PCAOB-00024514- I-KPMG-PCAOB-00024666	Documents pertinent to the review of work papers after March 27, 2016 regarding the audit of the financial statements and internal control over financial reporting of The BonTon Stores, Inc. for the fiscal year ending Dec. 31, 2015, comprised of email communications from KPMG's exchange email servers and KPMG eAudIT files
I-KPMG-PCAOB-00024667 - I-KPMG-PCAOB-00044290	Native versions of documents previously produced in PDF form, comprised of documents from KPMG's exchange email servers and electronic systems; the data field "SA - Sidley Produced IDs" provides a cross reference to documents previously produced in PDF form
I-KPMG-PCAOB-00044291 - I-KPMG-PCAOB-00044292	Additional iteration of email pertinent to Brian Sweet from KPMG's exchange email servers (see I-KPMG-PCAOB-

⁴ See Attachment D

	00005677)
I-KPMG-PCAOB-00044293	March 28, 2016 email from Thomas Whittle III to William O'Leary from KPMG's exchange email servers
I-KPMG-PCAOB-00044294 - I-KPMG-PCAOB-00045079	Documents pertinent to the review of work papers after March 27, 2016 regarding the audit of financial statements and internal control over financial reporting of Ambac Financial Group, Inc. for the fiscal year ending Dec. 31, 2015 compromised of email communications from KPMG's exchange email servers and KPMG eAudIT file
I-KPMG-PCAOB-00045080 - I-KPMG-PCAOB-00045978	Documents pertinent to the review of work papers after March 27, 2016 regarding the audit of financial statements and internal control over financial reporting of NewStar Financial, Inc. for the fiscal year ending Dec. 31, 2015 compromised of email communications from KPMG's exchange email servers and KPMG eAudIT files
I-KPMG-PCAOB-00045979 - I-KPMG-PCAOB-00046324 I-KPMG-PCAOB-00046799 - I-KPMG-PCAOB-00047436	Additional documents pertinent to the review of work papers after March 27, 2016 regarding the audit of financial statements and internal control over financial reporting of First Business Financial Services, Inc. for the fiscal year ending Dec. 31, 2015 compromised of email communications from KPMG's exchange email servers and KPMG eAudIT files
I-KPMG-PCAOB-00046325 - I-KPMG-PCAOB-00046798 I-KPMG-PCAOB-00047437 - I-KPMG-PCAOB-00047950	Additional documents pertinent to the review of work papers after March 27, 2016 regarding the audit of financial statements and internal control over financial reporting of Century Bancorp, Inc. for the fiscal year ending Dec. 31, 2015 compromised of email communications from KPMG's exchange email servers and KPMG eAudit files
I-KPMG-PCAOB-00047951 - I-KPMG-PCAOB-00047960 I-KPMG-PCAOB-00047975 - I-KPMG-PCAOB-00047981 I-KPMG-PCAOB-00047992 - I-KPMG-PCAOB-00048007 I-KPMG-PCAOB-00048017 - I-KPMG-PCAOB-00048018 I-KPMG-PCAOB-00048021 - I-KPMG-PCAOB-00048042 I-KPMG-PCAOB-00048084 I-KPMG-PCAOB-00048210 - I-KPMG-PCAOB-00048217 I-KPMG-PCAOB-00048437 I-KPMG-PCAOB-00048443 - I-KPMG-PCAOB-00048487 I-KPMG-PCAOB-00048494 - I-KPMG-PCAOB-00048544	Additional email communications from KPMG's exchange email servers pertinent to the matter under investigation

I-KPMG-PCAOB-00048546 - I-KPMG-PCAOB-00049831	
I-KPMG-PCAOB-00047961 - I-KPMG-PCAOB-00047974 I-KPMG-PCAOB-00047982 - I-KPMG-PCAOB-00047991 I-KPMG-PCAOB-00048008 - I-KPMG-PCAOB-00048016 I-KPMG-PCAOB-00048019 - I-KPMG-PCAOB-00048020 I-KPMG-PCAOB-00048043 - I-KPMG-PCAOB-00048083 I-KPMG-PCAOB-00048085 - I-KPMG-PCAOB-00048209 I-KPMG-PCAOB-00048218 - I-KPMG-PCAOB-00048436 I-KPMG-PCAOB-00048438 - I-KPMG-PCAOB-00048442 I-KPMG-PCAOB-00048488 - I-KPMG-PCAOB-00048493	Additional documents pertinent to Cynthia Holder, comprised of email communications from KPMG's exchange email servers
I-KPMG-PCAOB-00048545	Additional document pertinent to Dabie Tsai, comprised of a communication from KPMG's exchange email servers
I-KPMG-PCAOB-00049832 - I-KPMG-PCAOB-00050457 I-KPMG-PCAOB-00050474- I-KPMG-PCAOB-00050537 I-KPMG-PCAOB-00050554- I-KPMG-PCAOB-00051227 I-KPMG-PCAOB-00051242- I-KPMG-PCAOB-00051247 I-KPMG-PCAOB-00051249- I-KPMG-PCAOB-00051405 I-KPMG-PCAOB-00051416- I-KPMG-PCAOB-00051619 I-KPMG-PCAOB-00051625 - I-KPMG-PCAOB-00053410 I-KPMG-PCAOB-00053444 - I-KPMG-PCAOB-00053779 I-KPMG-PCAOB-00053783 -	Documents related to Adrian Aguilar, August Bellome, David Knibbs, Jung Lee, Robert Ross, or Jeffrey Watkins during May 1, 2015 to present (except for Adrian Aguilar during May 1, 2015 to his KPMG start date, May 16, 2016), comprised of email communications from KPMG's exchange email servers

I-KPMG-PCAOB-00054511	
I-KPMG-PCAOB-00054522-	
I-KPMG-PCAOB-00054549	
I-KPMG-PCAOB-00054555 -	
I-KPMG-PCAOB-00055655	
I-KPMG-PCAOB-00055658 -	
I-KPMG-PCAOB-00055660	
I-KPMG-PCAOB-00055672-	
I-KPMG-PCAOB-00055706	
I-KPMG-PCAOB-00055726-	
I-KPMG-PCAOB-00055762	
I-KPMG-PCAOB-00055872-	
I-KPMG-PCAOB-00055877	
I-KPMG-PCAOB-00055920-	
I-KPMG-PCAOB-00056360	
I-KPMG-PCAOB-00056362-	
I-KPMG-PCAOB-00056364	
I-KPMG-PCAOB-00056377 -	
I-KPMG-PCAOB-00056388	
I-KPMG-PCAOB-00056391 -	
I-KPMG-PCAOB-00056410	
I-KPMG-PCAOB-00056415 -	
I-KPMG-PCAOB-00056420	
I-KPMG-PCAOB-00056443 -	
I-KPMG-PCAOB-00056564	
I-KPMG-PCAOB-00056570-	
I-KPMG-PCAOB-00056636	
I-KPMG-PCAOB-00056679-	
I-KPMG-PCAOB-00056757	
I-KPMG-PCAOB-00056763 -	
I-KPMG-PCAOB-00056838	
I-KPMG-PCAOB-00056858 -	
I-KPMG-PCAOB-00056925	
I-KPMG-PCAOB-00056934	
I-KPMG-PCAOB-00056945 -	

I-KPMG-PCAOB-00056951	
I-KPMG-PCAOB-00057119-	
I-KPMG-PCAOB-00057370	
I-KPMG-PCAOB-00057380-	
I-KPMG-PCAOB-00057527	
I-KPMG-PCAOB-00057530-	
I-KPMG-PCAOB-00057563	
I-KPMG-PCAOB-00057578 -	
I-KPMG-PCAOB-00057774	
I-KPMG-PCAOB-00057786-	
I-KPMG-PCAOB-00058094	
I-KPMG-PCAOB-00058137 -	
I-KPMG-PCAOB-00058394	
I-KPMG-PCAOB-00058396 -	
I-KPMG-PCAOB-00058521	
I-KPMG-PCAOB-00058530 -	
I-KPMG-PCAOB-00061863	
I-KPMG-PCAOB-00061865 -	
I-KPMG-PCAOB-00061993	
I-KPMG-PCAOB-00061995 -	
I-KPMG-PCAOB-00062279	
I-KPMG-PCAOB-00062290 -	
I-KPMG-PCAOB-00062679	
I-KPMG-PCAOB-00062695 -	
I-KPMG-PCAOB-00062784	
I-KPMG-PCAOB-00062787 -	
I-KPMG-PCAOB-00062817	
I-KPMG-PCAOB-00062819 -	
I-KPMG-PCAOB-00063332	
I-KPMG-PCAOB-00063335 -	
I-KPMG-PCAOB-00063340	
I-KPMG-PCAOB-00063343 -	
I-KPMG-PCAOB-00063461	
I-KPMG-PCAOB-00063463 -	
I-KPMG-PCAOB-00063497	

I-KPMG-PCAOB-00063499- I-KPMG-PCAOB-00063551	
I-KPMG-PCAOB-00063553 - I-KPMG-PCAOB-00063554	
I-KPMG-PCAOB-00063568	
I-KPMG-PCAOB-00063570 - I-KPMG-PCAOB-00063577	
I-KPMG-PCAOB-00063648	
I-KPMG-PCAOB-00063651 - I-KPMG-PCAOB-00063654	
I-KPMG-PCAOB-00063670 - I-KPMG-PCAOB-00064188	
I-KPMG-PCAOB-00064190 - I-KPMG-PCAOB-00064953	
I-KPMG-PCAOB-00064957 I-KPMG-PCAOB-00064975	
I-KPMG-PCAOB-00065018 - I-KPMG-PCAOB-00067912	
I-KPMG-PCAOB-00067923 - I-KPMG-PCAOB-00067952	
I-KPMG-PCAOB-00067987 - I-KPMG-PCAOB-00069129	
I-KPMG-PCAOB-00069172- I-KPMG-PCAOB-00069275	
I-KPMG-PCAOB-00069318 - I-KPMG-PCAOB-00069485	
I-KPMG-PCAOB-00050458 - I-KPMG-PCAOB-00050473	Communications between or among any of Thomas Canfarotta, George Herrmann, David Middendorf, John Mucha, Jim Liddy, Brian Sweet, and Thomas Whittle for the period May 1,2015 to May 15, 2015, comprised of email communications from KPMG's exchange email servers
I-KPMG-PCAOB-00050538 - I-KPMG-PCAOB-00050553	
I-KPMG-PCAOB-00051228 - I-KPMG-PCAOB-00051241	
I-KPMG-PCAOB-00051248	
I-KPMG-PCAOB-00051406 - I-KPMG-PCAOB-00051415	

I-KPMG-PCAOB-00051620 - I-KPMG-PCAOB-00051624	
I-KPMG-PCAOB-00053411 - I-KPMG-PCAOB-00053443	
I-KPMG-PCAOB-00053780 - I-KPMG-PCAOB-00053782	
I-KPMG-PCAOB-00054512 - I-KPMG-PCAOB-00054521	
I-KPMG-PCAOB-00054550 - I-KPMG-PCAOB-00054554	
I-KPMG-PCAOB-00055656 - I-KPMG-PCAOB-00055657	
I-KPMG-PCAOB-00055661 - I-KPMG-PCAOB-00055671	
I-KPMG-PCAOB-00055707 - I-KPMG-PCAOB-00055725	
I-KPMG-PCAOB-00055763 - I-KPMG-PCAOB-00055871	
I-KPMG-PCAOB-00055878 - I-KPMG-PCAOB-00055919	
I-KPMG-PCAOB-00056361	
I-KPMG-PCAOB-00056365 - I-KPMG-PCAOB-00056376	
I-KPMG-PCAOB-00056389- I-KPMG-PCAOB-00056390	
I-KPMG-PCAOB-00056411 - I-KPMG-PCAOB-00056414	
I-KPMG-PCAOB-00056421 - I-KPMG-PCAOB-00056442	
I-KPMG-PCAOB-00056565 - I-KPMG-PCAOB-00056569	
I-KPMG-PCAOB-00056637 - I-KPMG-PCAOB-00056678	
I-KPMG-PCAOB-00056758 - I-KPMG-PCAOB-00056762	

I-KPMG-PCAOB-00056839- I-KPMG-PCAOB-00056857	
I-KPMG-PCAOB-00056926 - I-KPMG-PCAOB-00056933	
I-KPMG-PCAOB-00056935 - I-KPMG-PCAOB-00056944	
I-KPMG-PCAOB-00056952- I-KPMG-PCAOB-00057118	
I-KPMG-PCAOB-00057371 - I-KPMG-PCAOB-00057379	
I-KPMG-PCAOB-00057528 - I-KPMG-PCAOB-00057529	
I-KPMG-PCAOB-00057564 - I-KPMG-PCAOB-00057577	
I-KPMG-PCAOB-00057775 - I-KPMG-PCAOB-00057785	
I-KPMG-PCAOB-00058095 - I-KPMG-PCAOB-00058136	
I-KPMG-PCAOB-00058395	
I-KPMG-PCAOB-00058522- I-KPMG-PCAOB-00058529	
I-KPMG-PCAOB-00061864	
I-KPMG-PCAOB-00061994	
I-KPMG-PCAOB-00062680- I-KPMG-PCAOB-00062694	
I-KPMG-PCAOB-00062785 - I-KPMG-PCAOB-00062786	
I-KPMG-PCAOB-00062818	
I-KPMG-PCAOB-00063333 - I-KPMG-PCAOB-00063334	
I-KPMG-PCAOB-00063341 - I-KPMG-PCAOB-00063342	
I-KPMG-PCAOB-00063462	

I-KPMG-PCAOB-00063498	
I-KPMG-PCAOB-00063552	
I-KPMG-PCAOB-00063555 – I-KPMG-PCAOB-00063567	
I-KPMG-PCAOB-00063569	
I-KPMG-PCAOB-00063578 – I-KPMG-PCAOB-00063647	
I-KPMG-PCAOB-00063649- I-KPMG-PCAOB-00063650	
I-KPMG-PCAOB-00063655 – I-KPMG-PCAOB-00063669	
I-KPMG-PCAOB-00064189	
I-KPMG-PCAOB-00064954 – I-KPMG-PCAOB-00064956	
I-KPMG-PCAOB-00064976 – I-KPMG-PCAOB-00065017	
I-KPMG-PCAOB-00067913 – I-KPMG-PCAOB-00067922	
I-KPMG-PCAOB-00067953 – I-KPMG-PCAOB-00067986	
I-KPMG-PCAOB-00069130- I-KPMG-PCAOB-00069171	
I-KPMG-PCAOB-00069276 - I-KPMG-PCAOB-00069317	
I-KPMG-PCAOB-00062280- I-KPMG-PCAOB-00062289	KPMG CPE Compliance profiles for David Britt, Thomas Canfarotta, George Herrmann, Cynthia Holder, Robert Larson, Jennifer Lauer, Scott Marcello, David Middendorf, Jennifer Stemple, Brian Sweet, and Thomas Whittle
I-KPMG-PCAOB-00069486 - I-KPMG-PCAOB-00069542	
S-KPMG-PCAOB-00000058	A chart setting forth information from KPMG's time-recording system, including information regarding work locations, relating to David Britt, Thomas Canfarotta, George Herrmann, Cynthia Holder, Robert Larson, Jennifer Lauer, Thomas "Joe" Lynch, Scott Marcello, David Middendorf, Jennifer Stemple, Brian Sweet, and Thomas Whittle for the periods May 1, 2015 to June 30, 2015, March 1, 2016 to May 31, 2016, and January 1, 2017 to February 28, 2017.
I-KPMG-PCAOB-00069543 - I-KPMG-PCAOB-00070176	Documents pertinent to the review of work papers after March 27, 2016 regarding the audit of the financial statements and internal

	control over financial reporting of Fidelity National Information Services, Inc., for the fiscal year ending Dec. 31, 2015, comprised of email communications from KPMG's exchange email servers and KPMG eAudit files
I-KPMG-PCAOB-00070177 - I-KPMG-PCAOB-00072970	Documents pertinent to the review of work papers after March 27, 2016 regarding the audit of the financial statements and internal control over financial reporting of Washington Trust Bancorp, Inc., for the fiscal year ending Dec. 31, 2015, comprised of email communications from KPMG's exchange email servers and KPMG eAudit files
I-KPMG-PCAOB-00072971 - I-KPMG-PCAOB-00073129	Additional documents pertinent to the review of work papers after March 27, 2016 regarding the audit of the financial statements and internal control over financial reporting of NewStar Financial, Inc., for the fiscal year ending Dec. 31, 2015, comprised of email communications from KPMG's exchange email servers and KPMG eAudit files
I-KPMG-PCAOB-00073130 - I-KPMG-PCAOB-00074976 I-KPMG-PCAOB-00074983 - I-KPMG-PCAOB-00077581 I-KPMG-PCAOB-00077585 - I-KPMG-PCAOB-00077994 I-KPMG-PCAOB-00077999 - I-KPMG-PCAOB-00078010	Personnel files pertinent to David Britt, Thomas Canfarotta, George Herrmann, Robert Larson, Jennifer Lauer, Scott Marcello, David Middendorf, Jennifer Stemple, and Thomas Whittle from KPMG's systems ⁵
I-KPMG-PCAOB-00074977 - I-KPMG-PCAOB-00074982 I-KPMG-PCAOB-00077995 - I-KPMG-PCAOB-00077998	Additional personnel files pertinent to Cynthia Holder from KPMG's systems
I-KPMG-PCAOB-00077582	Additional personnel file pertinent to Brian Sweet from KPMG's systems
I-KPMG-PCAOB-00077583 - I-KPMG-PCAOB-00077584 I-KPMG-PCAOB-00078011 - I-KPMG-PCAOB-00078088	Communications and documents pertinent to Brian Sweet's recruitment and hiring by KPMG, from KPMG's exchange email servers and systems
I-KPMG-PCAOB-00078089 - I-KPMG-PCAOB-00078095	KPMG CPE Compliance profile for Thomas "Joe" Lynch
S-KPMG-PCAOB-00000059	Chart setting forth KPMG telephone directory information

⁵ Certain information pertinent to KPMG personnel not listed above, which inadvertently resided in the files of those personnel listed above, has been redacted

Attachment C

This attachment identifies the documents posted to each iteration of the PCAOB's ethics intranet page and provides the Bates number for each document within the PCAOB's productions. Unless otherwise indicated, documents that appear in an earlier version of the ethics page remained the same in later versions.

Ethics Page Dated March 19, 2015 10:47 am (PCAOB-KPMG-000446)

- Ethics Comer Announcement-PCAOB-KPMG-000447
- Confidentiality Obligations -PCAOB-KPMG-000018
- Negotiating Prospective Employment - PCAOB-KPMG-000449
- Letter from Ethics Officer-PCAOB-KPMG-000451
- Ethics Code-PCAOB-KPMG-000005
- Ethical Guidelines on Post-PCAOB Employment - PCAOB-KPMG-000410
- Investment Policy-PCAOB-KPMG-000452
- Ethics and Compliance Alert - PCAOB-KPMG-000456
- Acceptable Use Policy for IT- forthcoming
- Request for Approval of Outside Activity Compensation - forthcoming
- Limitations on Outside Activity-PCAOB-KPMG-000460
- Entertainment and Gift Form - PCAOB-KPMG-000462
- Potential Conflicts of Interest Concerning Mutual Funds -PCAOB-KPMG-000463
- Financial Holdings Disclosure FAQ - PCAOB-KPMG-000469
- Handling Requests for Employment References FAQ-PCAOB-KPMG-000471

Ethics Page Dated May 4, 2015 6:05 pm (PCAOB-KPMG-000473)

- Guidelines for Inspectors on Potential Conflicts of Interest Concerning Broker-Dealers and Banks-KPMG-PCAOB-000474⁶

Ethics Page Dated May 7, 2015 11:25 am (PCAOB-KPMG-000481)

- Deleted: Letter from Ethics Officer (PCAOB-KPMG-000451)

Ethics Page Dated May 7, 2015 1:11 pm (PCAOB-KPMG-000482)

- Hyperlink added: Guidelines for Inspectors on Potential Conflicts of Interest Concerning Broker-Dealers and Banks (PCAOB-KPMG-000474)

Ethics Page Dated July 7, 2015 12:40 pm (PCAOB-KPMG-000483)

- Deleted: Handling Requests for Employment References FAQ (PCAOB-KPMG-000471)

Ethics Page Dated July 7, 2015 3:53 pm (PCAOB-KPMG-000484)

- Acceptable Use Policy for IT (updated July 2015)-PCAOB-KPMG-000485

Ethics Page Dated December 8, 2016 (PCAOB-KPMG-000489)

- Reminders about Confidentiality and Information Technology- PCAOB-KPMG-000490

⁶ Although an entry appeared for this document on the May 4, 2015 version of the ethics intranet page, that entry did not contain a hyperlink.

- Outside Employment Form - PCAOB-KPMG-000492

Attachment D

UMB Financial Work Paper "Sign Off History" Sheet (Production Nos.)	Corresponding Work Paper Produced on September 8, 2016 (Production Nos.)
I-KPMG-PCAOB-00019451	I-KPMG-PCAOB-00013774 - I-KPMG-PCAOB-00013783 (AA6.10 Credit File Review Scoping)
I-KPMG-PCAOB-00019452	I-KPMG-PCAOB-00013784- I-KPMG-PCAOB-00013 792 (AA6.30 UMB Credit File Review)
I-KPMG-PCAOB-00019453	I-KPMG-PCAOB-00013793 - I-KPMG-PCAOB-00013 797 (AA6.50 Loan File Review Approach Memo)
I-KPMG-PCAOB-00019454	I-KPMG-PCAOB-00013798 (AA6.60 Credit File Roll forward)
I-KPMG-PCAOB-00019432	I-KPMG-PCAOB-00013692 - I-KPMG-PCAOB-00013705 (AA0.10 Overall ALLL Memo)
I-KPMG-PCAOB-00019433	I-KPMG-PCAOB-00013706 - I-KPMG-PCAOB-00013743 (AA0.30 BFIL12-004 Challenge WP)
I-KPMG-PCAOB-00019424	I-KPMG-PCAOB-00013677 - I-KPMG-PCAOB-00013691 (AI9.20 BFIL 15-004 Governance WP)
I-KPMG-PCAOB-00019434	I-KPMG-PCAOB-00013744 - I-KPMG-PCAOB-00013773 (AA0.40 FRM Methodology Memo)
I-KPMG-PCAOB-00019360	I-KPMG-PCAOB-00013662 - I-KPMG-PCAOB-00013667 (AA12.0010 ALLL Memo)
I-KPMG-PCAOB-00019455	I-KPMG-PCAOB-00013799 - I-KPMG-PCAOB-00013819 (GG3.5 Marquette FV Acquisition Memo)
I-KPMG-PCAOB-00019474	I-KPMG-PCAOB-00013820- I-KPMG-PCAOB-00013829 (GG3.10.4 Marquette Risk Rating Definition)